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Lacassine National Wildlife Refuge  
Cameron Parish, LA

**CAMERON PARISH  
ASSESSOR  
CAMERON,  
LOUISIANA**

**BASIC FINANCIAL  
STATEMENTS  
WITH SUPPLEMENTAL  
INFORMATION**

**DECEMBER 31, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 04 2015

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
DECEMBER 31, 2013**

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**TABLE OF CONTENTS**

	<u>Page No.</u>
<i>BASIC FINANCIAL STATEMENTS</i>	
Independent Auditors' Report.....	1
Required Supplemental Information (Part 1 of 2)	
Management's Discussion and Analysis.....	4
Government-Wide Financial Statements	
Statement of Net Position .....	9
Statement of Activities.....	10
Fund Financial Statements	
Governmental Funds:	
Balance Sheet.....	12
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position .....	13
Statement of Revenue, Expenditures and Changes in Fund Balances.....	14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities.....	15
Notes to Financial Statements	
Index.....	17
Notes .....	18
Required Supplemental Information (Part 2 of 2)	
Budgetary Comparison Schedule – General Fund.....	29
Schedule of Funding Progress.....	30
<i>SUPPLEMENTAL INFORMATION</i>	
Independent Auditors' Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	32
Schedule of Findings and Responses.....	34
Schedule of Prior Year Findings.....	35



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## **BASIC FINANCIAL STATEMENTS**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

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*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT**

The Honorable Mona Kelley  
Cameron Parish Assessor  
P. O. Box 1100  
Cameron, Louisiana 70631

*Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the Cameron Parish Assessor as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Cameron Parish Assessor's financial statements as listed in the table of contents.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on the component unit financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Opinions*

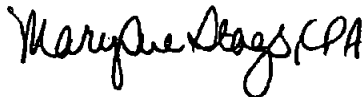
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Cameron Parish Assessor as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Other Matters - Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and schedule of funding progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the component unit financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2014, on our consideration of the Cameron Parish Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cameron Parish Assessor's internal control over financial reporting and compliance.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
June 23, 2014



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**REQUIRED SUPPLEMENTARY INFORMATION**  
**(PART 1 OF 2)**

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**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2013**

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Management's discussion and analysis (MD&A) is presented to provide an overview of the financial activities of the Assessor based on currently known facts, decisions and/or conditions.

**ACCOMPLISHMENTS DURING 2013**

- ☒ 4 of 5 permanent employees are now Certified Deputy Assessors with the 5<sup>th</sup> currently working on her certification;
- ☒ purchased and diligently learning new CAMA system to assist in valuation of property changes due to lack of sales within the parish and 2 recent hurricanes;
- ☒ all employees are cross-trained providing a more efficient office;
- ☒ parish GIS system is up and running;
- ☒ implemented the scanning process of all documents.

**OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide statements, (2) fund statements and (3) notes. There is also other supplementary information.

**Government-wide Financial Statements.** The government-wide financial statements present financial information for all activities of the Assessor from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Assessor's overall financial status. They include a statement of net position and statement of activities.

*Statement of Net Position.* This statement presents information on all of the Assessor's assets and deferred outflows of resources and liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Assessor is improving or not.

*Statement of Activities.* This statement presents information showing how the Assessor's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Assessor's financial reliance on general revenues. The government-wide financial statements can be found on pages 9-10 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Assessor uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Assessor has only one category of funds: governmental funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Assessor's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2013**

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Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Assessor include a general fund.

The fund financial statements can be found on pages 12-15 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Assessor's budgetary comparisons found immediately after the notes. These schedules indicate the Assessor's compliance with its adopted and final revised budgets.

**FINANCIAL ANALYSIS OF THE FUND**

Net Position are an indicator of the Assessor's financial position from year to year. A summary of net position follows.

**SUMMARY OF NET POSITION  
Governmental Activities**

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Current assets	\$ 1,146,950.68	\$ 1,097,871.87
Capital assets, net	<u>87,862.66</u>	<u>3,656.71</u>
Total Assets	1,234,813.34	1,101,528.58
 <b>Liabilities</b>		
Current liabilities	51,846.96	3,839.11
Long-term liabilities	<u>554,305.00</u>	<u>418,184.00</u>
Total Liabilities	<u>606,151.96</u>	<u>422,023.11</u>



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2013**

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**Net Position**

Net investment in capital assets	\$ 40,362.66	\$ 3,656.71
Assigned	47,500.00	.00
Unrestricted	<u>540,798.72</u>	<u>675,848.76</u>
Net Position	<u>628,661.38</u>	<u>679,505.47</u>

A summary of changes in net position is as follows:

**SUMMARY OF CHANGES IN NET POSITION  
Governmental Activities**

	<u>2013</u>	<u>2012</u>
<b>Revenues</b>		
Charges for services	\$ 13,819.79	\$ 6,012.15
Grants and contributions	7,377.56	7,070.78
General revenues	<u>668,289.73</u>	<u>737,457.27</u>
Total Revenues	689,487.08	750,540.20
<b>Expenses</b>		
General government	<u>740,331.17</u>	<u>708,614.26</u>
Change in Net Position	(50,844.09)	41,925.94
Net Position, beginning	<u>679,505.47</u>	<u>635,579.53</u>
Net Position, ending	<u>628,661.38</u>	<u>679,505.47</u>

**BUDGETARY HIGHLIGHTS**

The Assessor received \$24,339 more in revenues than it anticipated during the current year. Expenditures were \$19,990 less than budgeted amounts providing for a positive variance overall of \$44,329. The Assessor is in compliance with the Louisiana Local Government Budget Act.

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2013**

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**CAPITAL ASSET AND DEBT ADMINISTRATION**

*Capital Assets:* The Assessor's investment in capital assets, net of accumulated depreciation and related debt, at December 31, 2013 and 2012, was \$87,863 and \$3,657, respectively. Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>		
<b>Net of Accumulated Depreciation</b>		
	<u>2013</u>	<u>2012</u>
<b>Depreciable Assets</b>		
Equipment and furniture	\$ <u>87,862.66</u>	\$ <u>3,656.71</u>

*Long-Term Debt:* With the exception of other post-employment benefits of \$554,305 currently not required to be funded, the Assessor has no long-term obligations.

**FUTURE PLANS AND NEXT YEAR'S BUDGET**

The 2014 budget anticipates slightly higher revenues than the current year funding levels. Expenditures, as well, are anticipated to rise by just slightly more than the current year's actual expenditures.

Future plans include the following:

- training on both the GIS and CAMA system to continue;
- hiring a part-time college student to help with document scanning and other related jobs in order to ease the workload on other employees; and
- purchase new computers required to run the new software systems.

Additionally, the Assessor's Association has purchased the Marshall & Swift program along with the black box with a share of cost to be split amongst each parish. This works with our new CAMA system in the valuation process. We have considered contracting out to have all the buildings sketched, photographed and graded by a valuation firm. Due to a work overload right now, it would be more feasible to hire this team and have all the work done in approximately 3-4 months. With only one employee working the field, it could take 3-4 years for this office to accomplish. We were hoping to have more field work done by this time, but the office workload has not allowed it.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Assessor's finances, comply with finance-related laws and regulations and demonstrate the Assessor's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting Mona Kelley, Cameron Parish Assessor, P. O. Box 1100, Cameron, Louisiana 70631-1100.



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**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

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**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

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	Governmental Activities
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 590,798.46
Receivables, net:	
Taxes	549,670.22
Revenue sharing	5,402.00
Prepaid expenses	1,080.00
Capital assets, net of accumulated depreciation	<u>87,862.66</u>
 Total Assets	 1,234,813.34
 <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>	  -
 <b><u>LIABILITIES</u></b>	
Current Liabilities:	
Accounts payable	51,846.96
 Long-Term Liabilities:	
Other post-employment benefits payable	<u>554,305.00</u>
 Total Liabilities	 606,151.96
 <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>	  -
 <b><u>NET POSITION</u></b>	
Net investment in capital assets	40,362.66
Unrestricted	<u>588,298.72</u>
 Total Net Position	 <u><u>628,661.38</u></u>

See Accompanying Notes and Independent Auditors' Report



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2013**

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<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Governmental Activities</b>					
General government	\$ 740,331.17	\$ 13,819.79	\$ 7,377.56	\$ -	\$ (719,133.82)
Total Governmental Activities	740,331.17	13,819.79	7,377.56	-	(719,133.82)
<b>General Revenues</b>					
Ad valorem taxes					667,918.50
Interest income					371.23
Total General Revenues					668,289.73
Change in Net Position					(50,844.09)
Net Position, beginning					679,505.47
Net Position, ending					628,661.38

See Accompanying Notes and Independent Auditors' Report

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## **FUND FINANCIAL STATEMENTS**

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**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

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	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 590,798.46
Receivables, net:	
Taxes	549,670.22
Revenue sharing	5,402.00
Prepaid expenses	<u>1,080.00</u>
 Total Assets	 <u><u>1,146,950.68</u></u>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>	
Liabilities:	
Accounts payable	51,846.96
 Fund Balances:	
Assigned for capital expenditures	47,500.00
Unassigned	<u>1,047,603.72</u>
 Total Fund Balances	 <u><u>1,095,103.72</u></u>
 Total Liabilities and Fund Balances	 <u><u>1,146,950.68</u></u>

See Accompanying Notes and Independent Auditors' Report

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

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Total Fund Balances - Total Governmental Funds	\$ 1,095,103.72
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Position.	87,862.66
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the long-term obligations reported on the Statement of Net Position:

Other post-employment benefits	<u>(554,305.00)</u>
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Total Net Position - Governmental Activities	<u><u>628,661.38</u></u>
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See Accompanying Notes and Independent Auditors' Report

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2013**

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	<u>General Fund</u>
<u>REVENUES</u>	
Ad valorem taxes	\$ 667,918.50
Intergovernmental:	
State revenue sharing	6,057.61
Federal revenue sharing	1,319.95
Charges for services:	
Informational services	13,819.79
Interest income	<u>371.23</u>
Total Revenues	689,487.08
 <u>EXPENDITURES</u>	
General government	586,047.74
Capital outlay	<u>102,368.38</u>
Total Expenditures	<u>688,416.12</u>
Change in Fund Balances	1,070.96
Fund Balances, beginning	<u>1,094,032.76</u>
Fund Balances, ending	<u><u>1,095,103.72</u></u>

See Accompanying Notes and Independent Auditors' Report



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2013**

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Net Change in Fund Balances - Total Governmental Funds	\$ 1,070.96
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which  
depreciation charged differed from capital outlay in the  
current period.

84,205.95

Some expenses reported in the Statement of Activities do not  
require the use of current financial resources and are, therefore,  
not reported as expenditures in the governmental funds financial  
statements. These include the following:

Annual required contribution for other post-employment benefits	<u>(136,121.00)</u>
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Change in Net Position - Governmental Activities	<u><u>(50,844.09)</u></u>
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See Accompanying Notes and Independent Auditors' Report

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**NOTES TO FINANCIAL STATEMENTS**

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**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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<u>Note No.</u>	<u>Description</u>	<u>Page No.</u>
	Introduction.....	18
1	Summary of Significant Accounting Policies.....	18
2	Cash and Cash Equivalents.....	23
3	Receivables.....	23
4	Prepaid Expenses.....	23
5	Capital Assets.....	24
6	Account and Other Payables.....	24
7	Levied Taxes.....	24
8	On-Behalf Payments.....	24
9	Retirement System.....	24
10	Deferred Compensation Plan.....	25
11	Other Post-Employment Benefits.....	25
12	Related Party Transactions.....	27
13	Litigation.....	27
14	Subsequent Events.....	27



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**INTRODUCTION**

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Cameron Parish Assessor (the Assessor) is elected by the voters of the parish and serves a term of four years, beginning January 1 following the year in which elected. The Assessor assesses all real and movable property in the parish subject to ad valorem taxation, prepares tax rolls, and submits the rolls to the Louisiana Tax Commission and other governmental bodies as prescribed by law. The Assessor is authorized to appoint as many deputies as necessary for the efficient operation of his office and to provide assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is responsible for the actions of his deputies.

The Assessor's office is located in the Cameron Parish Courthouse in Cameron, Louisiana. There are six employees. In accordance with Louisiana law, the Assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The assessment is completed by May 1 of that tax year and submitted to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

The Assessor's office is funded primarily through ad valorem taxes.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting practice of the Assessor conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guidelines set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The Assessor, therefore, is considered a component unit of the Cameron Parish Police Jury. It has been determined that the financial statements of the Police Jury would be misleading if data of the Assessor is not included because of the nature or significance of the relationship. The accompanying financial statements present only the transactions of the Cameron Parish Assessor.

**Government-wide Accounting:** In accordance with Government Accounting Standards Board Statement No. 63, the Assessor has presented a statement of net position and statement of activities for the Assessor as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net position.

*Program Revenues*

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Assessor. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Assessor has chosen not to do so.

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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*Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Restricted Net Position*

Restricted net position are those for which a constraint has been imposed either externally or by law. The Assessor recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted resources are used.

**Fund Accounting:** The Assessor uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the Assessor are classified under one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Funds:** Governmental funds account for all or most of the Assessor's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Assessor include:

1. General — accounts for all activities not required to be reported in another fund; also referred to as the Salary Fund by the Assessor

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

**Budgets and Budgetary Accounting:** The Assessor adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. The proposed budget is made available for public inspection no later than fifteen days prior to the beginning of the budgeted year. In accordance with Louisiana R.S. 47:1908, the Assessor carries forward into subsequent years any unused appropriations. There were amendments made to the budget during the year.

**Cash and Cash Equivalents:** Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Assessor may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory of the Assessor includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. No allowance has been established because management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets:** The Assessor's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture - 5-7 years.

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**Compensated Absences:** The Assessor has the following policy relating to vacation and sick leave:

Employees earn from five to twenty-five days of vacation and two to four weeks of sick leave each year depending on length of service. Vacation and sick leave cannot be accumulated at year end.

At December 31, 2013, there were no accumulated and vested benefits that require disclosure.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

**Net Position/Fund Balances:** In the statement of net position, the difference between a government's assets, deferred outflows of resources, liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

*Net Investment in Capital Assets*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

*Restricted*

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

*Unrestricted*

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component s of net position.

In the balance sheet of governmental funds, fund balances are segregated as follows:

*Non-spendable*

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

*Restricted*

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

*Committed*

Fund balances may be committed for a specific purpose by the highest level of decision

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

*Assigned*

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

*Unassigned*

This category represents that portion of equity that are available for any purpose.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

At December 31, 2013, the Assessor had cash and cash equivalents (book balances) as follows:

Interest-bearing demand deposits	\$ <u>590,798.46</u>
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These deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding, or custodial bank that is mutually acceptable to both parties.

All deposits of the Fund are covered by insurance (FDIC) or collateralized with securities that are held by the entity in the entity's name or registered in the entity's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 – RECEIVABLES**

The net receivables at December 31, 2013, are as follows:

Taxes	\$ 549,670.22
State and federal revenue sharing	<u>5,402.00</u>
Total	<u>555,072.22</u>

**NOTE 4 – PREPAID EXPENSES**

Prepaid expenses totaling \$1,080 include that portion of insurance premiums representing unexpired policy periods.



**CMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Furniture & equipment	\$ 29,671.88	\$ 102,368.38	\$ .00	\$ 132,040.26
Less: accumulated depreciation	<u>26,015.17</u>	<u>18,162.43</u>	<u>.00</u>	<u>44,177.60</u>
Net Furniture & Equipment	<u>3,656.71</u>	<u>84,205.95</u>	<u>.00</u>	<u>87,862.66</u>

All depreciation expense was charged to governmental activities.

**NOTE 6 – ACCOUNTS AND OTHER PAYABLES**

Accounts payable consists of the following at December 31, 2013:

Trade	\$ <u>51,846.96</u>
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**NOTE 7 – LEVIED TAXES**

During 1990, Louisiana R.S. 47:1925.1 and 1925.2(a) were amended and reenacted to create an assessment district in Cameron Parish to fund the office of the Assessor. This law provides for funding by levying a millage determined by the Legislative Auditor to yield tax revenues in an amount equal to monies currently received from pro rata deductions of all ad valorem taxes collected in the parish. For the year 2013, taxes were levied at 2.40 mills.

**NOTE 8 – ON-BEHALF PAYMENTS**

The Assessor's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana R.S. 33:4713, is paid by the Cameron Parish Police Jury. The expenses associated with the office space utilized by the Assessor are not included in the accompanying financial statements.

**NOTE 9 – RETIREMENT SYSTEM**

Substantially all employees of the Cameron Parish Assessor's office are members of the Louisiana Assessor's Retirement System (System), a multiple-employer (cost-sharing) public employee retirement system (PERS) controlled and administered by a separate board of trustees.

All full-time employees who are under the age of 60 at the time of original employment and are not drawing retirement benefits from any other retirement system in Louisiana are required to participate in

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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the System. Employees who retire at or after age 55 with at least twelve years of credited service, or at or after age 50 with at least thirty years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3 percent of their final average salary for each year of credited service, not to exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the thirty-six consecutive or joined months that produce the highest average. Employees who terminate with at least twelve years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Assessor's Retirement System, Post Office Box 1786, Shreveport, Louisiana 71166 or by calling (318) 425-4446.

Plan members are required by state statute to contribute 8% of their annual covered salary and the Cameron Parish Assessor is required to contribute at an actuarially determined rate. That rate as of December 31, 2013, is 13.5% of annual covered payroll. Contributions to the System include ¼% of 1% of the taxes shown to be collectible by the tax rolls of each parish plus revenue sharing funds appropriated by the Legislature. The contribution requirements of plan members and the Cameron Parish Assessor are established and may be amended by state statute. As provided by Louisiana R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Cameron Parish Assessor's contributions to the System for the years ending December 31, 2013, 2012, and 2011 were \$49,478, \$57,440 and 47,302.94, respectively, equal to the required contributions for each year.

**NOTE 10 – DEFERRED COMPENSATION PLAN**

The Assessor's office offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years.

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS**

The Assessor may provide certain continuing health care and life insurance benefits for its retired employees through the Louisiana Assessor's Insurance Fund. Substantially all of the Assessor's employees become eligible for those benefits if they reach normal retirement age while working for the Assessor and were covered by the Assessor's active medical plan immediately prior to retirement. Those benefits include joint payment of monthly premiums for the coverage provided.

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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*Plan Description.* The Louisiana Assessors' Association Employee Benefits Plan is a self-funded group medical indemnity plan administered by the Insurance Committee of the Assessors' Insurance Fund dba Louisiana Assessors' Association as authorized under Louisiana R.S. 47:1922. There are three plans available to eligible retirees for health care – Preferred Provider Organization (PPO), Non-PPO and Out-of-Area.

*Funding Policy.* Premiums paid for healthcare coverage vary depending on the plan chosen. The plan is currently financed on a pay-as-you-go basis by the Assessor with two retirees participating including their spouses at a cost of approximately \$44,000.

*OPEB Cost/Obligation.* The Assessor's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The unit credit actuarial cost method was used. The total ARC for the year beginning January 1, 2013, is as follows:

Normal cost	\$ 79,577
30 year UAL amortization amount	<u>103,115</u>
Annual Required Contribution (ARC)	<u>182,692</u>

The Assessor's OPEB obligation for the year ended December 31, 2013, is as follows:

Annual required contribution/OPEB Cost	\$ 182,692
Adjustments for amortization and interest	(6,273)
Contributions made	<u>(40,298)</u>
Change in Net OPEB Obligation	136,121
Net OPEB obligation, beginning	<u>418,184</u>
Net OPEB obligation, ending	<u>554,305</u>

Utilizing the pay-as-you-go method, the Assessor contributed 30% of the annual post-employment benefits cost during the current year.

*Funding Status and Funding Progress.* As of December 31, 2013, the Assessor had not made any contributions to its post-employment benefits plan trust. Funding status and progress is summarized below.

Unfunded actuarial accrued liability (UAAL)	\$ 1,683,824
Covered payroll (active employees)	262,942
UAAL as a percentage of covered payroll	16%

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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*Actuarial Methods/Assumptions.* Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial method and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

The actuarial assumptions included a 4% discount rate and initial annual medical cost trend rate of 6.5% and 5.8% for dental coverage scaling down to ultimate rates of 4.5% and 4.0%, respectively, per year. The remaining amortization period at January 1, 2013, was 27 years. Other assumptions included election by 100% of retirees for continued coverage including their spouses and mortality rates as stipulated by RP 2000 system tables with floating Scale AA projections for males and females.

**NOTE 12 – RELATED PARTY TRANSACTIONS**

There were no related party transactions that require disclosure in the accompanying basic financial statements.

**NOTE 13 – LITIGATION**

There are two litigation cases pending in which the Assessor is named as a defendant. Both involve taxpayer disputes, and no material financial impact is anticipated at this time.

**NOTE 14 – SUBSEQUENT EVENTS**

There were no events between the close of the year through June 23, 2014, the date that the accompanying financial statements were available for issuance that would materially impact these basic financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**  
**(PART 2 OF 2)**

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**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
Ad valorem taxes	\$ 720,000.00	\$ 706,059.00	\$ 667,918.50	\$(38,140.50)
State revenue sharing	5,277.00	4,301.00	6,057.61	1,756.61
Federal revenue sharing	1,384.00	1,320.00	1,319.95	(0.05)
Informational services	6,000.00	15,325.00	13,819.79	(1,505.21)
Interest income	600.00	368.00	371.23	3.23
Total Revenues	733,261.00	727,373.00	689,487.08	(37,885.92)
<b><u>EXPENDITURES</u></b>				
Salaries and related benefits	466,973.00	466,131.41	465,442.61	688.80
Materials and supplies	56,250.00	43,958.44	40,076.26	3,882.18
Professional services	144,000.00	62,509.17	46,662.59	15,846.58
Travel and education	24,000.00	17,641.00	18,222.39	(581.39)
Expense allowance	11,266.00	11,717.00	11,716.67	0.33
Insurance	3,600.00	2,439.00	3,927.22	(1,488.22)
Capital outlay	4,200.00	104,009.38	102,368.38	1,641.00
Total Expenditures	710,289.00	708,405.40	688,416.12	19,989.28
Change in Fund Balances	22,972.00	18,967.60	1,070.96	(17,896.64)
Fund Balances, beginning	1,094,032.76	1,094,032.76	1,094,032.76	-
Fund Balances, ending	1,117,004.76	1,113,000.36	1,095,103.72	(17,896.64)

See Independent Auditors' Report

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
YEAR ENDED DECEMBER 31, 2013**

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Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Discount Rate	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
1/1/2010	-	4%	1,670,540	1,670,540	-	260,771	16%
1/1/2011	-	4%	1,670,540	1,670,540	-	260,771	16%
1/1/2012	-	4%	1,683,824	1,683,824	-	262,942	16%
1/1/2013	-	4%	1,683,824	1,683,824	-	262,942	16%

See Independent Auditors' Report

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**SUPPLEMENTARY INFORMATION**

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**MARY SUE STAGES, CPA**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

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[office@marysuestagescpa.com](mailto:office@marysuestagescpa.com)

*Louisiana Society of Certified Public Accountants*  
*American Institute of Certified Public Accountants*  
*Association of Governmental Accountants*  
*Governmental Audit Quality Control Center*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
OTHER MATTERS AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mona Kelley  
Cameron Parish Assessor  
P. O. Box 1100  
Cameron, Louisiana 70631-1100

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and remaining fund information of the Cameron Parish Assessor as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Cameron Parish Assessor's financial statements, and have issued our report thereon dated June 23, 2014.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Cameron Parish Assessor's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

*Internal Control over Financial Reporting*

In planning and performing our audit, we considered the Cameron Parish Assessor's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial

statements, but not for the purpose of expressing an opinion on the effectiveness of the Cameron Parish Assessor's internal control. Accordingly, we do not express an opinion on the effectiveness of the Cameron Parish Assessor's internal control over financial reporting.

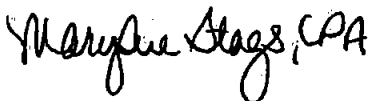
*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

*Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA  
A Professional Accounting Corporation  
Baker, LA  
June 23, 2014



**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
SCHEUDLE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2013**

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We have audited the financial statements of the Cameron Parish Assessor as of and for the year ended December 31, 2013, and have issued our report thereon dated June 23, 2014. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2013, resulted in an unmodified opinion.

**Section I      Summary of Auditor's Reports**

**A.   Report on Compliance and Internal Control Material to the Financial Statements**

Internal Control	Deficiencies	<input type="checkbox"/> No
	Material Weakness	<input type="checkbox"/> No
Compliance	Compliance Material to F/S	<input type="checkbox"/> No

**B.   Federal Awards**

Internal Control	Deficiencies	<input type="checkbox"/> No
	Material Weakness	<input type="checkbox"/> No
Compliance	Compliance Material to F/S	<input type="checkbox"/> No

**C.   Identification of Major Programs**

N/A

**Section II      Financial Statement Findings**

None

**Section III     Federal Award Findings and Questioned Costs**

None

**Section IV     Management Letter**

None

**CAMERON PARISH ASSESSOR  
CAMERON, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED DECEMBER 31, 2013**

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**Section I      Internal Control and Compliance Material to the Financial Statements**

None

**Section II      Compliance and Internal Control Material to Federal Awards**

None

**Section III      Management Letter**

None